IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)
MONDAY, THE FIFTH DAY OF JULY TWO THOUSAND AND FOUR
PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 11028 of 2004

Between:
M/s. Sri Kanaka Durga Rice Traders, Hussainpalem-521 366, MACHILIPATNAM, Krishna District. Rep. by its Proprietrix Smt. P. Kanaka Durga Bhavani,W/o. P. Prabhakar Rao, aged 32 Years.

..... PETITIONER

AND
1 The Government of Andhra Pradesh, Rep. by its Principal Secretary, Secretary to Government, Revenue Department, Secretariat Buildings, Saifabad, Hyderabad.
2 The Commercial Tax Officer, MACHILIPATNAM, Krishna District.
3 The District Manager, Food Corporagtion of India,VIJAYAWADA, Krishna District.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to to issue an appropriate Writ, order or direction particularly in the nature of Writ of Mandamus declaring the action of the second respondent in issuing Garnishee Notice on 24-05-2004 under the provisions of Section-17 of the APGST Act, 1957 without disposing of the representations submitted by the petitioner on 15-03-2004 followed by another representation on 18-06-2004 seeking implementation of the Orders of the Government in G.O.Ms.No. 950, 951 and 952 dated 10-09-2003 and without recasting or refixing the taxable turnovers and determining the liability to tax thereon for assessement years 2001-2002 as also the earlier assessment orders by implementing the orders as illegal, arbitrary and unfair, improper and opposed to the principles of natural justice and consequently direct the second respondent herein to consider and dispose of the representations of the petitioner by appropriate proceedings determining the modified turnover liable to tax after considering or implementing the Government Orders, mentioned supra and not to initiate coercive steps for recovery of any arrears pending disposal of the Writ Petition.

For the Petitioner:MR.M.V.J.K.KUMAR, Advocate.

For the Respondents : GP FOR COMMERCIAL TAXES

The Court Made the Following :

ORDER : (Per Sri Bilal Nazki, J).

Heard learned Counsel for the parties.

During the course of hearing, it came to our notice that a representation of the petitioner is pending with the respondents. Since the representation is pending, we deem it appropriate not to entertain this Writ Petition at this stage and direct the authorities concerned to dispose of the representation after hearing the petitioner as early as possible. Till the representation is decided, coercive steps may not be taken against the petitioner.

Writ Petition is accordingly disposed of. No costs.

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(BILAL NAZKI, J)

5th July, 2004.

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(P.S.NARAYANA,J)

ajr.

To

1 The Principal Secretary to Government of A.P., Revenue Department, Secretariat Buildings, Saifabad, Hyderabad.
2 The Commercial Tax Officer, MACHILIPATNAM, Krishna District.
3 The District Manager, Food Corporagtion of India,VIJAYAWADA,

Krishna District.

4 Two copies to the Government Pleader for Commercial Taxes, High Court buildings, Hyderabad (O.U.T).

5 Two C.D. copies.